

HOUSE BILL No. 2005

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-1.5-5-1.

Synopsis: Assessment of exempt property. Directs the department of local government finance to assess all real property eligible for exemption for educational, literary, scientific, religious, or charitable purposes. Provides for appeal of an assessment determination to the Indiana board of tax review.

Effective: July 1, 2003.

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January 23, 2003, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 2005

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-4-15 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 15. (a) **Except as**
3 **provided in IC 6-1.1-8.8**, if real property is subject to assessment or
4 reassessment under this chapter, the assessor of the township in which
5 the property is located shall either:

6 (1) appraise the property; ~~himself~~ or

7 (2) have ~~it~~ **the property** appraised.

8 (b) In order to determine the assessed value of buildings and other
9 improvements, the township assessor, or ~~his~~ **the township assessor's**
10 authorized representative, may, after first making known his ~~or her~~
11 intention to the owner or occupant, enter and fully examine all
12 buildings and structures ~~which that~~ are located within the township ~~he~~
13 **the assessor** serves and ~~which that~~ are subject to assessment.

14 SECTION 2. IC 6-1.1-8.8 IS ADDED TO THE INDIANA CODE
15 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2003]:

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IN 2005—LS 7815/DI 52+



Chapter 8.8. Assessment of Exempt Real Property

Sec. 1. As used in this chapter, "department" refers to the department of local government finance.

Sec. 2. As used in this chapter, "exempt real property" means real property eligible for exemption under IC 6-1.1-10-16.

Sec. 3. The department of local government finance shall assess all exempt real property.

Sec. 4. The county assessor of the county in which the exempt real property is located shall provide support to the department's assessor during the course of the assessment under this chapter.

Sec. 5. (a) When the department determines its final assessments of exempt real property, the department shall certify the true tax values to the county assessor and the county auditor of the county in which the property is located.

(b) The county assessor shall review the certification of the department to determine if any exempt real property has been omitted and notify the department of additions the county assessor finds are necessary. The department shall consider the county assessor's findings and make any additions to the certification the department finds are necessary. The county auditor shall place on the tax duplicate the assessed valuation of exempt real property that is certified by the department.

Sec. 6. An owner of the exempt real property or the county assessor of the county in which the exempt real property is located may appeal an assessment by the department of local government finance made under this chapter to the Indiana board under IC 6-1.5-5-1. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the department of local government finance.

Sec. 7. The department shall adopt rules under IC 4-22-2 to provide just valuations of exempt real property under this chapter.

Sec. 8. This chapter is designed to provide special rules for the assessment of exempt real property. If a provision of this chapter conflicts with a provision of another chapter of this article, the provision of this chapter controls with respect to the assessment of exempt real property.

SECTION 3. IC 6-1.5-5-1, AS AMENDED BY P.L.178-2002, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 1. (a) The Indiana board shall conduct impartial review of all appeals of final determinations of the department of local government finance made under the following:

(1) IC 6-1.1-8.

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1 (2) **IC 6-1.1-8.8.**

2 (3) **IC 6-1.1-12.1.**

3 ~~(3)~~ (4) **IC 6-1.1-14.**

4 ~~(4)~~ (5) **IC 6-1.1-16.**

5 ~~(5)~~ (6) **IC 6-1.1-26-2.**

6 (b) Each notice of final determination issued by the department of
7 local government finance under a statute listed in subsection (a) must
8 give the taxpayer notice of:

9 (1) the opportunity for review under this section; and

10 (2) the procedures the taxpayer must follow in order to obtain
11 review under this section.

12 (c) Except as provided in subsections (e) and (f), in order to obtain
13 a review by the Indiana board under this section, the taxpayer must file
14 a petition for review with the appropriate county assessor within
15 forty-five (45) days after the notice of the department of local
16 government finance's action is given to the taxpayer.

17 (d) The county assessor shall transmit a petition for review under
18 subsection (c) to the Indiana board within ten (10) days after it is filed.

19 (e) In order to obtain a review by the Indiana board of an appeal of
20 a final determination of the department of local government finance
21 under IC 6-1.1-8-30, the public utility company must follow the
22 procedures in IC 6-1.1-8-30.

23 (f) In order to obtain a review by the Indiana board of an appeal of
24 a final determination of the department of local government finance
25 under ~~IC 6-1.1-12.1-5.7(h)~~, **IC 6-1.1-12.1-5.4(h)**, the person must
26 follow the procedures in ~~IC 6-1.1-12.1-5.7(h)~~; **IC 6-1.1-12.1-5.4(h)**.

27 **SECTION 4. [EFFECTIVE JULY 1, 2003] (a) IC 6-1.1-8.8, as**
28 **added by this act, and IC 6-1.1-4-15 and IC 6-1.5-5-1, both as**
29 **amended by this act, apply only to assessments determined for**
30 **property taxes first due and payable after December 31, 2004.**

31 (b) **This SECTION expires January 1, 2006.**

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